

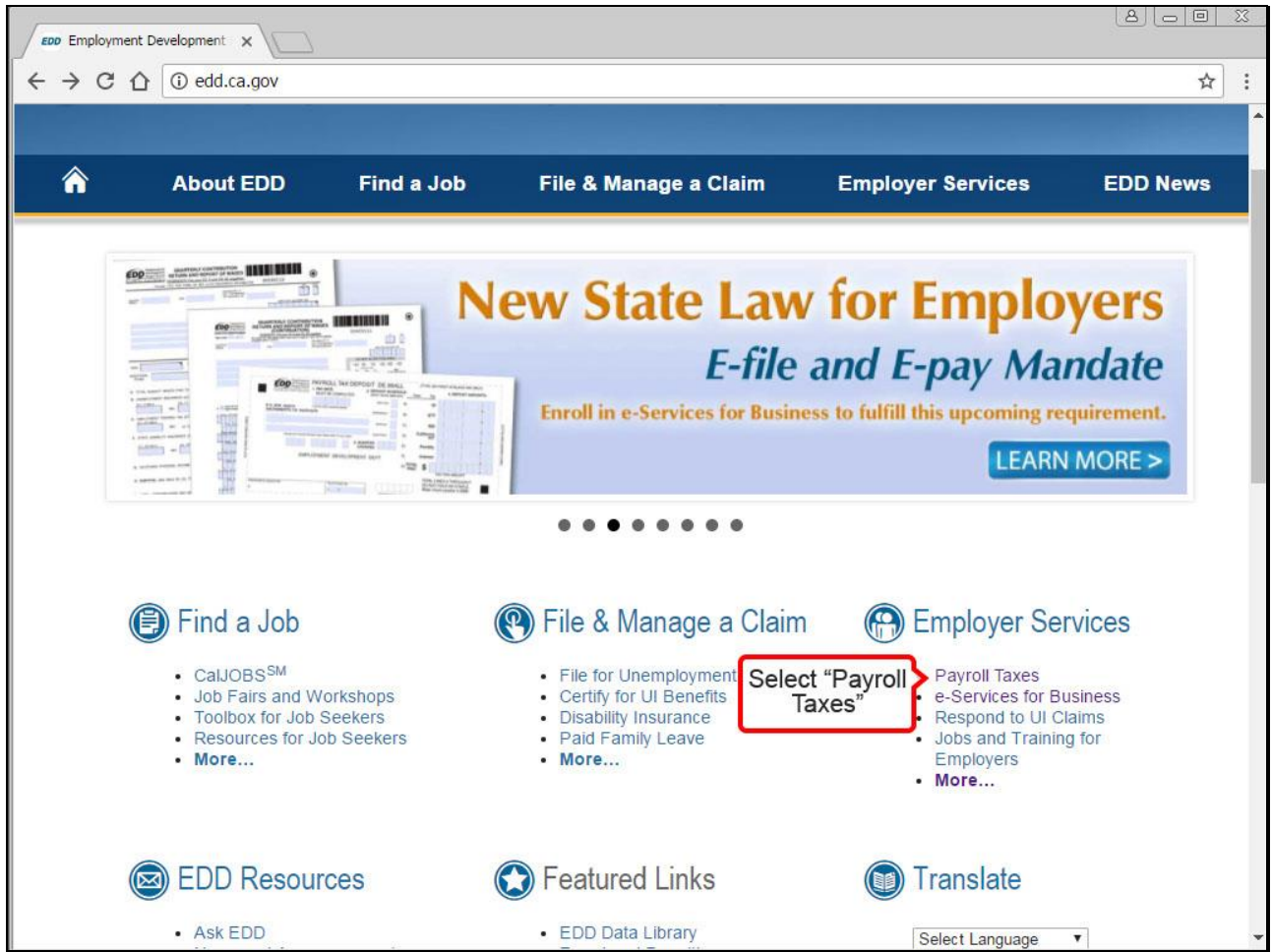
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# I Want to Register for a California Employer Payroll Tax Account Number

## Slide notes

This tutorial was developed by the California Employment Development Department (EDD) to assist you with navigating through e-Services for Business.

This tutorial will show you how to register and obtain an employer payroll tax account number. It is important to note that before you can use e-Services for Business to register, you must obtain a username and password. If you would like to learn how to enroll for a username and password refer to the tutorial “I Want to Enroll for a Username and Password to Use Employer Services Online.”



#### Slide notes

Welcome to the Employment Development Department home page. Notice the “Payroll Taxes” and “e-Services for Business” links in the Employer Services column. Select “Payroll Taxes” to start the registration process. Once you have registered and are using e-Services for Business to manage your employer payroll tax account, you can use the “e-Services for Business” link directly.

EDD Payroll Taxes

edd.ca.gov/Payroll\_Taxes/

State of California  
Employment Development Department

Search

Home About EDD Find a Job File & Manage a Claim Employer Services EDD News

Payroll Taxes

**Important Information**

**New State Law: Electronic File and Pay Requirement**

Employers with 10 or more employees are now required to **electronically** submit employment tax returns, wage reports, and payroll tax deposits to the Employment Development Department. Beginning January 1, 2018, all remaining employers will be subject to this mandate.

For more information, visit [E-file and E-pay Mandate for Employers](#).

Whether you are starting a new business, an existing employer, or a household employer, our goal is to help you find the resources and information that you need to succeed. For the latest news, visit [Payroll Tax News](#), the [California Employer Newsletter](#), and subscribe to EDD's e-mail [subscription services](#). Our business is your success.

**e-Services for Business**

- Enroll or Login
- e-Services for Business
- Frequently Asked Questions

**Getting Started**

- What Are State Payroll Taxes?
- Register as an Employer
- Required Filings and Due Dates

**Running Your Business**

- Rates and Withholding
- Changes to Your Business

Select "Register as an Employer"

**Slide notes**

Select "Register as an Employer" under the "Getting Started" column.

**Am I Required to Register as an Employer?**

If you operate a business and employ one or more employees, you must register as an employer with the Employment Development Department (EDD) when you pay wages in excess of \$100 in a calendar quarter. If you are a household employer of one or more household workers, you must register with the EDD when you pay cash wages of \$750 or more in a calendar quarter.

Show All | Hide All

- Types of Employers
- When Does a Business Become Subject to State Payroll Taxes?
- **Select "Information Needed to Register with the EDD"** • When Does a Business Become Subject to State Payroll Taxes?
- Information Needed to Register with the EDD

Select your business type below to determine what information you will need to successfully complete your registration application.

- Commercial Employers-Individual Owners, Co-Ownerships, General Partnerships
- Commercial Employers-Corporations, Limited Liability Company (LLC), Limited Liability Partnerships (LLP), Limited Partners (LP)
- Employers of Household Workers
- Non-Profit Employers
- Agricultural Employers
- Church and Religious Order Employers
- Disability Insurance Elective Coverage (DIEC)
- Public Entity Employers
- Employers Depositing Only Personal Income Tax (PIT Only) Withholding (Including Payers of Pensions and Annuities)
- Public School Employers
- Indian Tribe Employers

#### Slide notes

This page contains information to help you determine if you need to register for an employer payroll tax account number and what your responsibilities are as an employer. Select "Information Needed to Register with the EDD". Select your type of business for a list of information you will need to begin the registration process.

EDD Payroll Taxes

edd.ca.gov/Payroll\_Taxes/

Search

State of California  
Employment Development Department

About EDD Find a Job File & Manage a Claim Employer Services EDD News

Payroll Taxes

**Important Information**

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Whether you are starting a new business, an existing employer, or a household employer, our goal is to help you find the resources and information that you need to succeed. For the latest news, visit [Payroll Tax News](#), the [California Employer Newsletter](#), and subscribe to EDD's e-mail subscription services. Our business is your success.

**e-Services for Business**

- Enroll or Login
- e-Services for Business
- Frequently Asked Questions

**Getting Started**

- What Are State Payroll Taxes?
- Register as an Employer
- Required Filings and Due Dates

**Running Your Business**

- File and Pay Options
- Rates and Withholding
- Changes to Your Business

#### Slide notes

When you have all of your information available you can start the login process. Select the back button on your browser to go to the "Payroll Taxes" page. Select the "Enroll or Login" link.

EDD Employer Services Online

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My Profile

**CA.Gov** State of California  
Employment Development Department

Home My Profile Employer Services Online

### Employer Services Online

Employer Services Online allows you to access e-Services for Business, eWOTC, or SIDES E-Response. If you are a new user, you must first complete a one-time enrollment process.

#### Login

**Username:**  [Forgot username?](#)

**Password:**  [Forgot password?](#)

Note: Password is case sensitive.

**Select "Login"**

#### Enroll

[Enroll for a username and password to access Employer Services Online.](#)

#### Slide notes

Enter your username and password that you obtained previously. Select "Login."



e-Services for Business

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My Profile

**CA.Gov** State of California  
Employment Development Department

[Home](#) [e-Services FAQs](#) [e-Services Tutorials](#) [Contact Payroll Taxes](#) [Employer Services Online](#)

[Menu](#) [e-Services Enrollment](#) [Log Out](#)

1. Welcome to e-Services for Business

### Welcome to e-Services for Business

Select Existing Employer if you are any one of the following:

- An employer who already has an employer payroll tax account number.
- An employer representative/payroll agent.
- An individual/business who is reporting Independent Contractor(s).

Select New Employer if you are:

- An employer and need to register for an employer payroll tax account number.
- Do not select this option if you are an employer representative/payroll agent.

I am a(n) Existing Employer New Employer Select an option Select an option

[Previous](#) [Next](#)

[Desktop](#) | [Mobile](#)

**Slide notes**

Select "New Employer."

The screenshot shows a web browser window with the URL <https://eddservices.edd.ca.gov/tap/secure/eservices>. The page header includes the "CA.Gov" logo and "State of California Employment Development Department". The navigation bar contains links for "e-Services FAQs", "e-Services Tutorials", "Contact Payroll Taxes", and "Employer Services Online". The main content area is titled "Welcome to e-Services for Business" and includes instructions for selecting an employer type. A red box highlights the "Next" button at the bottom right of the form.

1. Welcome to e-Services for Business

### Welcome to e-Services for Business

Select Existing Employer if you are any one of the following:

- An employer who already has an employer payroll tax account number.
- An employer representative/payroll agent.
- An individual/business who is reporting Independent Contractor(s).

Select New Employer if you are:

- An employer and need to register for an employer payroll tax account number.
- Do not select this option if you are an employer representative/payroll agent.

I am a(n)

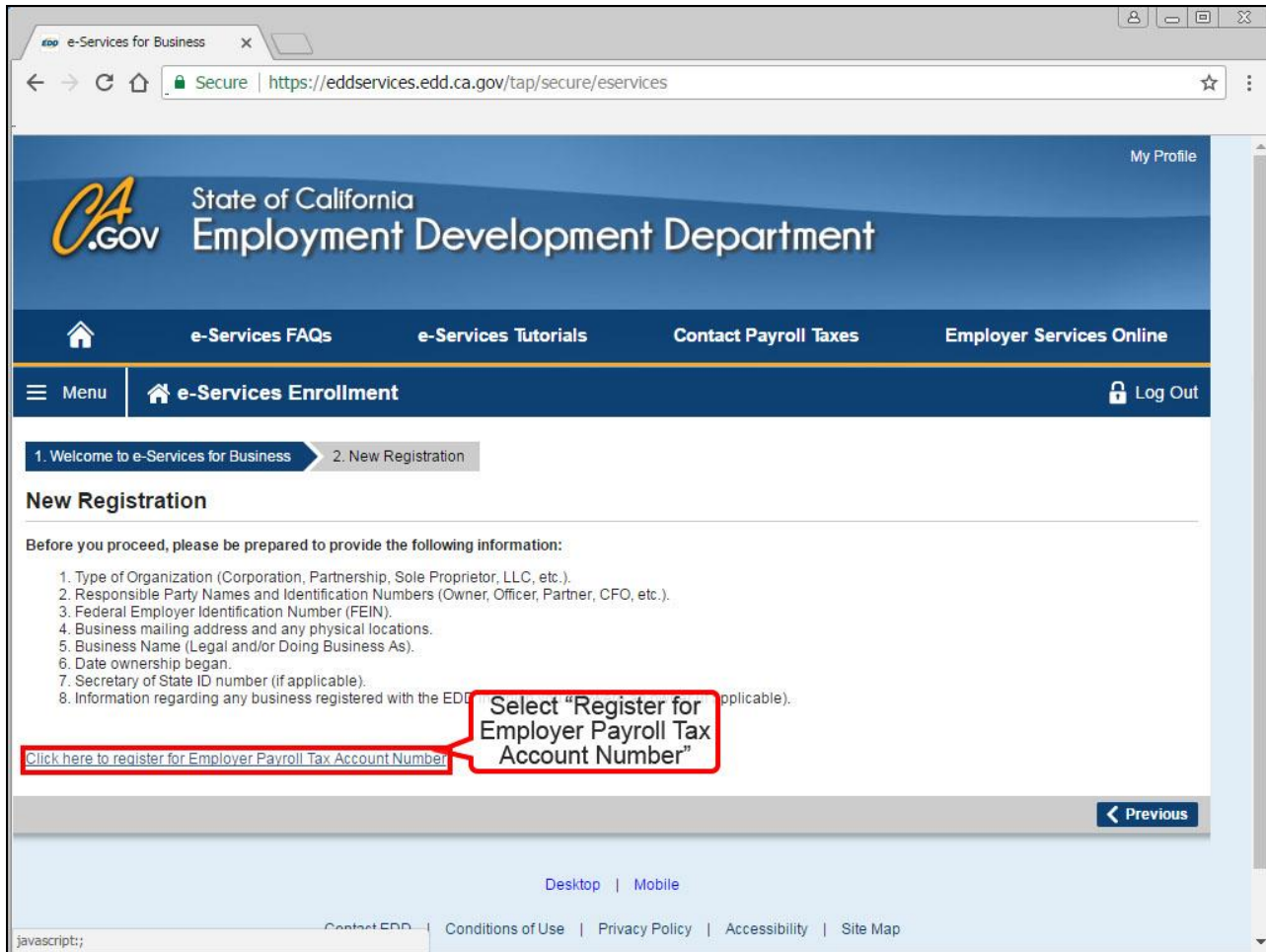
[< Previous](#) [Next >](#)

[Desktop](#) | [Mobile](#)

**Slide notes**

Select "Next" to continue.





#### Slide notes

Select "Register For Employer Payroll Tax Account Number."

e-Services for Business x

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My Profile

**CA.gov** State of California  
Employment Development Department

Home e-Services FAQs e-Services Tutorials Contact Payroll Taxes Employer Services Online

Menu Register a New Account (DE1) Log Out

1. Reason for Application

**Reason for Application**

All employers conducting business in California are required to register with the California Unemployment Insurance Code (CUIC). Once a business hires an employee, the business is considered an employer and must register with the Employment Development Department (EDD) within 15 days after paying wages in excess of \$100 in a quarter (household employers must register within 15 days after paying wages in excess of \$50 in a quarter).

Select one of the following reasons for registering:

Select a Reason

Hired Employees  
New Business  
Other  
Purchased a Business

Select "New Business"

Save Cancel Previous Next

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#### Slide notes

Select the reason that best describes why you are applying for a new employer payroll tax account number. For this example, we select "New Business."

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My Profile

**CA.Gov** State of California  
Employment Development Department

Home e-Services FAQs e-Services Tutorials Contact Payroll Taxes Employer Services Online

Menu Register a New Account (DE1) Log Out

1. Reason for Application

**Reason for Application**

All employers conducting business in California are subject to the employment tax laws of the California Unemployment Insurance Code (CUIC). Once a business hires an employee, the business is considered an employer and must register with the Employment Development Department (EDD) within 15 days after paying wages in excess of \$100 in a quarter (household employers must register after paying wages in excess of \$750 in a quarter).

Select one of the following reasons for requesting a new employer payroll tax account number

Select a Reason

Save Cancel

Previous **Next**

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### Slide notes

Select "Next" to continue.

The screenshot shows the EDD e-Services portal for the State of California. The main header includes the CA.Gov logo and the text 'State of California Employment Development Department'. Below this is a navigation bar with links to 'e-Services FAQs', 'e-Services Tutorials', 'Contact Payroll Taxes', and 'Employer Services Online'. The 'Register a New Account (DE1)' process is in progress, with the 'Employer Type Information' step selected. A dropdown menu for 'Select an Employer Type' is open, showing various options. The 'Commercial' option is highlighted, and a red callout box with the text 'Select "Commercial"' points to it. The page also includes a 'Log Out' button and a 'My Profile' link.

State of California  
Employment Development Department

My Profile

e-Services FAQs e-Services Tutorials Contact Payroll Taxes Employer Services Online

Menu Register a New Account (DE1) Log Out

1. Reason for Application 2. Employer Type Information

Employer Type Information

Select an Employer Type Required

Select an Organization Type Required

Agricultural  
Annuitant Payers  
Church or Religious  
Commercial  
Dist Hospitals  
District Fairs  
Fed State Withholding  
Fishing Boat  
Household  
Indian Tribe  
Non Profit  
Non Profit 501C3  
Non Profit School

Save Cancel

Previous Next

Mobile  
Privacy Policy Accessibility Site Map  
State of California

### Slide notes

Now you will select the “Employer Type” that best describes your business. Use the drop down menu and select from the available choices. For this example, we select “Commercial.”

The screenshot shows the 'e-Services for Business' portal for the State of California. The main heading is 'State of California Employment Development Department'. The 'Employer Type Information' section is active, showing a dropdown menu for 'Select an Organization Type'. The dropdown list includes: Association, Co-Ownership, Corporation (highlighted), Estate Administration, General Partnership, Individual / Sole Proprietor, Joint Venture, Limited Liability Company, Limited Liability Partnership, Limited Partnership, Receivership, and Trusteeship. A red box with an arrow points to 'Corporation' with the text 'Select "Corporation"'. Below the dropdown, there is a 'Required' label. The page also features a 'Log Out' button, a 'Previous' button, and a 'Next' button. The footer includes links for 'Contact EDD', 'Conditions of Use', 'Privacy Policy', 'Accessibility', and 'Site Map', along with the copyright notice 'Copyright © 2017 State of California'.

### Slide notes

Now you will select the “Organization Type” that best describes your business. Use the drop down menu and select from the available choices. For this example, we select “Corporation.”

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My Profile

**CA.gov** State of California  
Employment Development Department

Home e-Services FAQs e-Services Tutorials Contact Payroll Taxes Employer Services Online

Menu Register a New Account (DE1) Log Out

1. Reason for Application 2. Employer Type Information

**Employer Type Information**

Select an Employer Type

Select an Organization Type

A "commercial employer" is a business connected with commerce or trade, operating primarily for profit.

Save Cancel

Previous Next

Desktop | Mobile

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**Slide notes**

Select "Next" to continue.



e-Services for Business x

Secure | <https://eddservices.edd.ca.gov/tap/secure/eservices>

My Profile

**CA.Gov** State of California  
Employment Development Department

Home e-Services FAQs e-Services Tutorials Contact Payroll Taxes Employer Services Online

Menu Register a New Account (DE1) Log Out

1. Reason for Application 2. Employer Type Information 3. Wage Information

**Wage Information**

Prior Quarter: 1/1/2017 to 3/31/2017  
Current Quarter: 4/1/2017 to 6/30/2017

Select "Current Quarter"

First quarter your wages exceeded \$100

Prior Quarter Current Quarter

Select an option  
Select an option

Save Cancel Previous Next

Desktop | Mobile

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### Slide notes

It is important that you identify which quarter you first paid wages in excess of \$100. For this example, we select "Current Quarter."

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CA.Gov State of California  
Employment Development Department

My Profile

Home e-Services FAQs e-Services Tutorials Contact Payroll Taxes Employer Services Online

Menu Register a New Account (DE1) Log Out

1. Reason for Application 2. Employer Type Information 3. Wage Information

### Wage Information

Prior Quarter: 1/1/2017 to 3/31/2017  
Current Quarter: 4/1/2017 to 6/30/2017

First quarter your wages exceeded \$100

Prior Quarter Current Quarter

Save Cancel

Previous Next

Desktop | Mobile

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Select "Next"

**Slide notes**

Select "Next" to continue.

e-Services for Business

Secure | <https://eddservices.edd.ca.gov/tap/secure/eservices>

My Profile

CA.Gov State of California Employment Development Department

e-Services FAQs e-Services Tutorials Contact Payroll Taxes Employer Services Online

Menu Register a New Account (DE1) Log Out

1. Reason for Application 2. Employer Type Information 3. Wage Information 4. Employee Information

Employee Information

Do you have employees working in California?

Yes No

Select an option

Select an option

Save Cancel Previous Next

Desktop | Mobile

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### Slide notes

We need to know if your employees work in California. Select the answer that applies to you. For this example, we select "Yes."

e-Services for Business

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My Profile

**CA.Gov** State of California  
Employment Development Department

Home e-Services FAQs e-Services Tutorials Contact Payroll Taxes Employer Services Online

Menu Register a New Account (DE1) Log Out

1. Reason for Application > 2. Employer Type Information > 3. Wage Information > 4. Employee Information

**Employee Information**

Do you have employees working in California? ☒ Yes ☐ No

Save Cancel

Desktop | Mobile

Contact EDD | Conditions of Use | Privacy Policy | Accessibility | Site Map

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Select "Next"

Previous Next

**Slide notes**

Select "Next" to continue.

e-Services for Business x

Secure | https://eddservices.edd.ca.gov/tap/secure/eservices

My Profile

**CA.Gov** State of California  
Employment Development Department

Home e-Services FAQs e-Services Tutorials Contact Payroll Taxes Employer Services Online

Menu Main » Register a New Account (DE1) Log Out

1. Reason for Application 2. Employer Type Information 3. Wage Information 4. Employee Information 5. Responsible Party Information

### Responsible Party Information

You indicated that you have 1 responsible party.

- Select "Add Responsible Party" to add another responsible party.
- To remove the selected responsible party, select "Delete Responsible Party."

Responsible Party	Actions
<div>Incomplete</div> <div>Commercial Owner</div> <div>Officer</div> <div>Select Type of Responsible Party</div> <div>Required</div>	<div>Copy row</div> <div>Add Responsible Party</div>
<div>Copy row</div> <div>Add Responsible Party</div>	

Select "Officer"

In a private corporation, any person who is a corporate officer and sole shareholder, or the only shareholder other than his or her spouse, may file a statement electing to be excluded only from State Disability Insurance coverage for contributions and benefits, which includes Paid Family Leave.

After you complete this registration and receive your account number, log into e-Services for Business to access your employment account and submit the Sole Shareholder Exclusion request, or you may complete the *Sole Shareholder/Corporate Officer Exclusion Statement* (DE 459). It is important to request this exemption during the calendar quarter in which you want the exemption to take effect. A delay in requesting this exemption may cause your exemption to take effect in a later quarter.

Save Cancel Previous Next

#### Slide notes

Select the type of responsible party that applies to you. Use the drop down menu and select from the available choices. For this example, we select "Officer."

e-Services for Business x

Secure | <https://eddservices.edd.ca.gov/tap/secure/eservices>

Menu Main » Register a New Account (DE1) Log Out

1. Reason for Application 2. Employer Type Information 3. Wage Information 4. Employee Information 5. Responsible Party Information

### Responsible Party Information

You indicated that you have 1 responsible party.

- Select "Add Responsible Party" to add another responsible party.
- To remove the selected responsible party, select "Delete Responsible Party."

J. DOE	
Responsible Party	
	Copy row Add Responsible Party
Select Type of Responsible Party	Officer
Select Title	President
ID Type	SSN XXX-XX-XXXX
First Name / Middle Initial	JANE
Last Name / Suffix	DOE
Date of Birth	
CA Driver License No.	AXXXXXXX
	Copy row Add Responsible Party

In a private corporation, any person who is a corporate officer and sole shareholder, or the only shareholder other than his or her spouse, may file a statement electing to be excluded only from State Disability Insurance coverage for contributions and benefits, which includes Paid Family Leave.

After you complete this registration and receive your account number, log into e-Services for Business to access your employment account and submit the *Sole Shareholder Exclusion request*, or you may complete the *Sole Shareholder/Corporate Officer Exclusion Statement (DE 459)*. It is important to request this exemption by the 15th of the quarter in which you want the exemption to take effect. A delay in requesting this exemption may cause your exemption to take effect in a later quarter.

Save Cancel

Previous Next

Desktop | Mobile

#### Slide notes

Enter the "Responsible Party" information. For this example, we selected "President." If you have additional responsible parties, select "Add Responsible Party" and enter additional information. This page also includes an important message about private corporations and the *Sole Shareholder/Corporate Officer Exclusion Statement (DE 459)*. Select "Next" to continue.



e-Services for Business

Secure | <https://eddservices.edd.ca.gov/tap/secure/eservices>

My Profile

**CA.gov** State of California  
Employment Development Department

Home e-Services FAQs e-Services Tutorials Contact Payroll Taxes Employer Services Online

Menu Register a New Account (DE1) Log Out

1. Application 2. Employer Type Information 3. Wage Information 4. Employee Information 5. Responsible Party Information 6. Business Information

**Business Information**

Date Ownership Began Operating XX-Jan-XXXX

Previously Been a Principal Owner Registered with EDD? Yes No

Select an option

Select an option

Save Cancel Previous Next

Desktop | Mobile

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#### Slide notes

Enter the “Date Ownership Began Operating” and answer “Yes” or “No” to the question, “Previously Been a Principal Owner Registered with EDD?” For this example, we select “No.”

e-Services for Business x

Secure | <https://eddservices.edd.ca.gov/tap/secure/eservices>

My Profile

**CA.Gov** State of California  
Employment Development Department

Home e-Services FAQs e-Services Tutorials Contact Payroll Taxes Employer Services Online

Menu Register a New Account (DE1) Log Out

1. Application 2. Employer Type Information 3. Wage Information 4. Employee Information 5. Responsible Party Information 6. Business Information

**Business Information**

Date Ownership Began Operating XX-Jan-XXXX

Previously Been a Principal Owner Registered with EDD? Yes No

Save Cancel

Previous Next

Desktop | Mobile

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**Slide notes**

Select "Next" to continue.

e-Services for Business x

Secure | <https://eddservices.edd.ca.gov/tap/secure/eservices>

My Profile

**CA.Gov** State of California  
Employment Development Department

Home e-Services FAQs e-Services Tutorials Contact Payroll Taxes Employer Services Online

Menu Register a New Account (DE1) Log Out

1. Type Information > 3. Wage Information > 4. Employee Information > 5. Responsible Party Information > 6. Business Information > 7. Industry Information

**Industry Information**

Select Industry Activity: Other

Describe Product/Service: Testing Required

Save Cancel

Previous Next

Desktop | Mobile

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#### Slide notes

Select the “Industry Activity” that best fits your company and describe your product or service in detail. For this example, we select “Other” and typed in “Testing” for the description. Select “Next” to continue.

The screenshot shows the EDD e-Services for Business registration page. The browser address bar displays <https://eddservices.edd.ca.gov/tap/secure/eservices>. The page header includes the CA.Gov logo and the text "State of California Employment Development Department". The navigation bar contains links for "e-Services FAQs", "e-Services Tutorials", "Contact Payroll Taxes", and "Employer Services Online". The main content area is titled "Business Information" and includes a progress bar with steps 1 through 8. The "Business Information" section contains the following fields and options:

- Legal Name of Organization: E-SERVICES FOR BUSINESS
- DBA Name: (empty field)
- Is your business registered with the California Secretary of State (SOS)?
  - Are you registered with California SOS? ☒ Yes ☐ No
  - SOS ID No.: CXXXXXXX
  - I have a Federal Tax ID No. ☒ Yes ☐ No
  - Federal Tax ID No. (FEIN): XX-XXXXXXX (Required)

At the bottom of the form, there are "Save" and "Cancel" buttons on the left, and "Previous" and "Next" buttons on the right. A red box highlights the "Next" button with the text "Select 'Next'".

### Slide notes

If applicable, enter the name of your company exactly as it appears on your organizing documents. It is very important that the EDD establishes your employer payroll tax account with the correct legal name. Do not omit any words or use any abbreviations. If your business is registered with the California Secretary of State (SOS), select "Yes" and enter the ID number. If you have a Federal Tax ID number, select "Yes" and enter it. Select "Next" to continue.

e-Services for Business

Secure | <https://eddservices.edd.ca.gov/tap/secure/eservices>

My Profile

CA.Gov State of California Employment Development Department

e-Services FAQs e-Services Tutorials Contact Payroll Taxes Employer Services Online

Menu Main » Register a New Account (DE1) Log Out

5. Responsible Party Information 6. Business Information 7. Industry Information 8. Business Information 9. Location Address Information

Location Address Information

Select Country USA

Street 123 ANY ST

Street 2 Ex: PMB 24

Select Unit Type Ex: Suite

Unit Ex: 227

City SACRAMENTO

Select State CALIFORNIA

Zip Code 95814

Select "Yes"

Is your mailing address the same as your location address? Yes No

Select an option

Select an option

Save Cancel Previous Next

Desktop | Mobile

### Slide notes

Now we are going to move on to your business "Location Address." If your mailing address is different from your location address, select "No" for the mailing address question. A new section will appear to enter your mailing address. For this example, we select "Yes."

e-Services for Business x

Secure | https://eddservices.edd.ca.gov/tap/secure/eservices

My Profile

**CA.Gov** State of California  
Employment Development Department

Home e-Services FAQs e-Services Tutorials Contact Payroll Taxes Employer Services Online

Menu Main » Register a New Account (DE1) Log Out

1. Registration Information 2. Business Information 3. Industry Information 4. Business Information 5. Responsible Party Information 6. Business Information 7. Industry Information 8. Business Information 9. Location Address Information

### Location Address Information

Select Country USA

Street 123 ANY ST

Street 2 Ex: PMB 24

Select Unit Type Ex: Suite

Unit Ex: 227

City SACRAMENTO

Select State CALIFORNIA

Zip Code 95814

Is your mailing address the same as your location address?

Desktop | Mobile

**Slide notes**

Select "Next" to continue.



e-Services for Business x

Secure | <https://eddservices.edd.ca.gov/tap/secure/eservices>

My Profile

**CA.gov** State of California  
Employment Development Department

Home e-Services FAQs e-Services Tutorials Contact Payroll Taxes Employer Services Online

Menu Register a New Account (DE1) Log Out

ation 6. Business Information 7. Industry Information 8. Business Information 9. Location Address Information 10. Business Contact Information

**Business Contact Information**

Phone Number X-XXX-XXX-XXXX

Extension

Fax Number

Business E-mail Address E-SERVICES4U@EDD.CA.GOV Required

I want to allow e-mail contact Yes No

Save Cancel Previous Next

Desktop | Mobile

Contact EDD | Conditions of Use | Privacy Policy | Accessibility | Site Map

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### Slide notes

Now you will enter your business contact information. You can also select to be contacted by the EDD, using email, if needed. For this example, we select “Yes” and enter an email. Select “Next” to continue.

State of California  
Employment Development Department

My Profile

e-Services FAQs e-Services Tutorials Contact Payroll Taxes Employer Services Online

Menu Register a New Account (DE1) Log Out

8. Business Information 9. Location Address Information 10. Business Contact Information 11. Taxpayer Representative Contact Information

### Taxpayer Representative Contact Information

Enter the name, phone number, and e-mail address of the person authorized to provide the EDD with information needed to maintain your employer account. If the contact person is an outside accountant, agent, or tax representative, also complete and submit a *Power of Attorney Declaration* (DE 48).

First Name JANE  
Middle Initial  
Last Name DOE  
Suffix  
Phone Number X-XXX-XXX-XXXX  
Extension  
Fax Number  
E-mail Address JDOE@EDD.CA.GOV

I want to add representative's address: Yes No

Save Cancel Previous Next

Select "Next"

#### Slide notes

You may add the "Taxpayer Representative Contact" information to your account. If you choose this option, enter the name, phone number, and email address of the person authorized to provide the EDD with information needed to maintain your employer payroll tax account. If the contact person is an outside accountant, agent, or tax representative complete and submit a *Power of Attorney Declaration* (DE 48).

If the address of your representative is different from your business address and you want to provide it to the EDD, select "Yes" to the statement "I want to add representative's address." If you do not wish to provide the address, select "No." Select "Next" to continue.

e-Services for Business x

Secure | <https://eddservices.edd.ca.gov/tap/secure/eservices>

My Profile

**CA.Gov** State of California  
Employment Development Department

Home e-Services FAQs e-Services Tutorials Contact Payroll Taxes Employer Services Online

Menu Register a New Account (DE1) Log Out

on 9. Location Address Information 10. Business Contact Information 11. Taxpayer Representative Contact Information 12. Payroll Agent Information

**Payroll Agent Information**

Are you an authorized Payroll Agent?

Does this business use professional assistance (bookkeeping, accounting, etc.) for payroll reporting?

Save Cancel

Select "Next"

Desktop | Mobile

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### Slide notes

Now you will answer questions about the use of a payroll reporting agent. If you are an authorized payroll agent and use professional assistance with payroll reporting, answer these questions, "Yes." For this example, we select "No" to both questions. Select "Next" to continue.

e-Services for Business

Secure | <https://eddservices.edd.ca.gov/tap/secure/eservices>

My Profile

**CA.gov** State of California  
Employment Development Department

Home e-Services FAQs e-Services Tutorials Contact Payroll Taxes Employer Services Online

Menu Register a New Account (DE1) Log Out

Information > 10. Business Contact Information > 11. Taxpayer Representative Contact Information > 12. Payroll Agent Information > 13. Mailing Information

**Mailing Information**

Do you want to suppress the mailing of payroll tax forms?

Save Cancel Select "Next"

Desktop | Mobile

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#### Slide notes

If you do not use professional assistance with payroll reporting, you will be presented with this question "Do you want to suppress the mailing of payroll tax forms?" If you plan to file electronically and do not wish to receive preprinted forms via the US Postal Service select "Yes." If you wish to receive these forms select "No." Select "Next" to continue.

State of California  
Employment Development Department

My Profile

e-Services FAQs e-Services Tutorials Contact Payroll Taxes Employer Services Online

Menu Register a New Account (DE1) Log Out

0. Business Contact Information 11. Taxpayer Representative Contact Information 12. Payroll Agent Information 13. Mailing Information 14. Declaration

**Declaration**

**Register for Employer Payroll Tax Account Number**

I certify under penalty of perjury that the information provided is true, correct, and complete, and that these actions are not being taken to receive a more favorable Unemployment Insurance rate. I further certify that I have the authority to sign on behalf of this business.

First Name JANE  
Middle Initial  
Last Name DOE  
Suffix  
Title PRESIDENT  
Phone Number X-XXX-XXX-XXXX Required  
Extension

Save Cancel

Previous Submit

#### Slide notes

Finally you will complete the “Declaration Page.” The declaration page is very important. This is where you certify under penalty of perjury that the information provided is true, correct, complete, and that these actions are not being taken to receive a more favorable Unemployment Insurance rate. You further certify that you have the authority to sign on behalf of this business.

The “Submit” button is now available at the bottom of the page. You may review all the information you entered using the “Previous” and “Next” buttons.

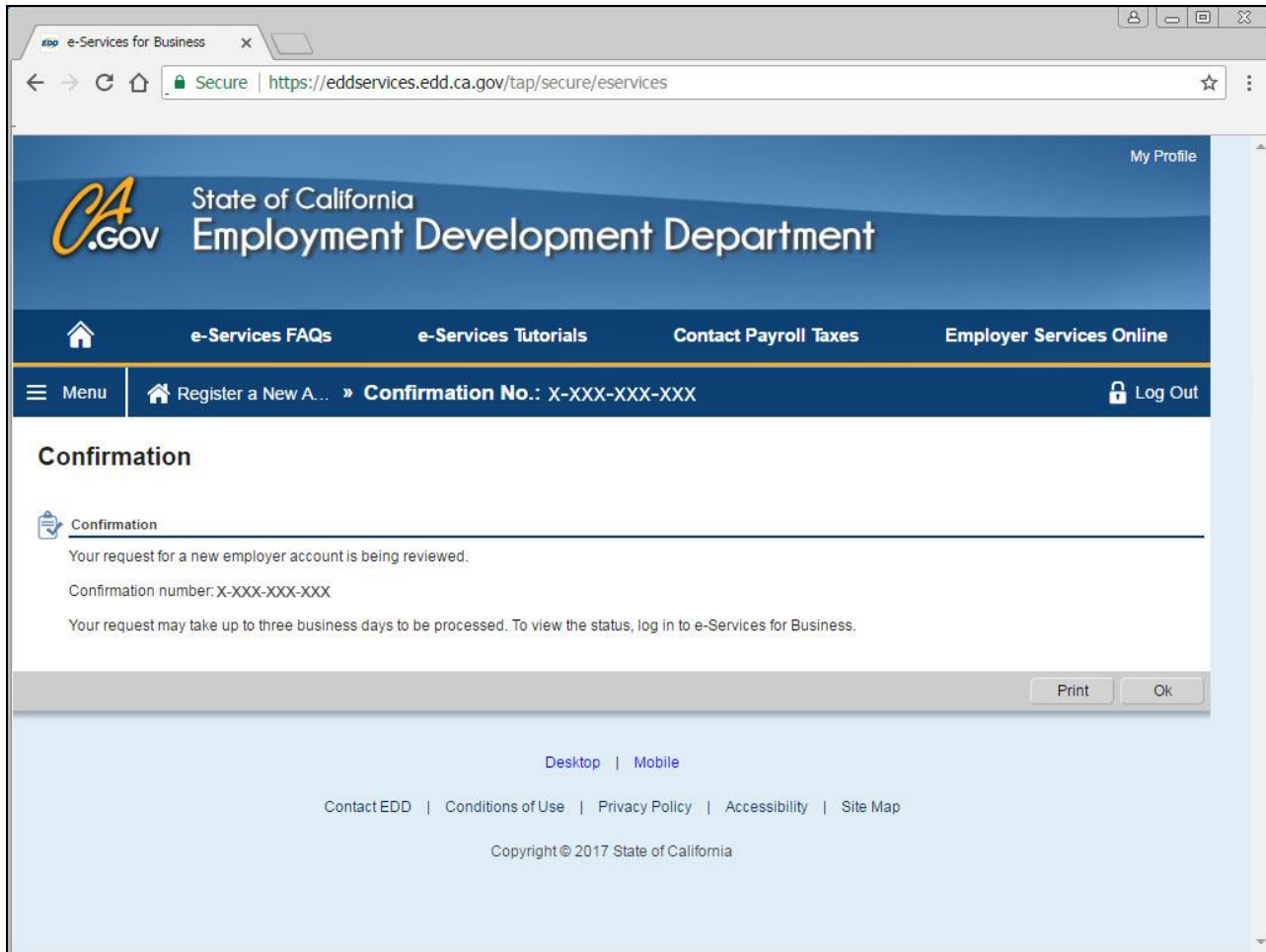
Now that all the questions have been completed, we are ready to select “Submit.”

The screenshot shows a web browser window with the URL <https://eddservices.edd.ca.gov/tap/secure/eservices>. The page header includes the State of California Employment Development Department logo and navigation links: e-Services FAQs, e-Services Tutorials, Contact Payroll Taxes, and Employer Services Online. The main content area is titled 'Register a New Account (DE1)' and includes a 'Log Out' link. A progress bar shows steps 0 through 14, with step 14, 'Declaration', currently selected. The 'Declaration' section contains the text: 'I certify under penalty of perjury that the information provided is true and correct. I am not being taken to receive a more favorable Unemployment Insurance rate. I further certify that I have not been convicted of a crime involving fraud or dishonesty.' Below this text is a form with fields for First Name (JANE), Middle Initial, Last Name (DOE), Suffix, Title (PRESIDENT), Phone Number (X-XXX-XXX-XXXX), and Extension. At the bottom of the form are 'Save' and 'Cancel' buttons. A confirmation dialog box is overlaid on the form, asking 'Are you sure you want to submit this request?' with 'Ok' and 'Cancel' buttons. A red box highlights the 'Ok' button with the text 'Select "OK"'. The 'Submit' button is also visible at the bottom right of the form.

**Slide notes**

Are you sure you want to submit this request? Select "OK."





### Slide notes

Here is your confirmation number for the new employer payroll tax account number you requested.

You can print a copy for your records.

Once your request has been processed, you will receive an email to the email address you used to enroll in e-Services for Business. Most requests are processed within a few minutes, but may take up to three business days.

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Other Resources  
[www.edd.ca.gov](http://www.edd.ca.gov)

Taxpayer Assistance Center  
1-888-745-3886

**Slide notes**

Thank you for taking the time to watch this tutorial on registering for an employer payroll tax account number.

Be sure to view our other tutorials demonstrating how to file bulk returns, make bulk payments, and the many other actions available in e-Services for Business.

Other resources are available at [www.edd.ca.gov](http://www.edd.ca.gov) or by calling the Taxpayer Assistance Center at 1-888-745-3886.